

Internal Revenue Service Director, EO

Department of the Treasury TEGE (EP/EO)

Date: MAY 0 9 2000

EIN:

CERTIFIED MAIL: RETURN RECEIPT REQUESTED

Dear Sir or Madam:

This is a final revocation letter as to your exempt status under section 501(c)(3) of the Internal Revenue Code. Recognition of your exemption under I.R.C. section 501(c)(3) is retroactively revoked to for the following reason(s):

You have not been operated exclusively for exempt purposes within the meaning of I.R.C. section 501(c)(3). You are not a charitable organization within the meaning of Treasury Regulation 1.501(c)(3)-1(d). You have a substantial nonexempt purpose, you are operated for private benefit and your earnings inure to the benefit of private individuals.

As a result you will be required and have already filed Federal income tax returns on Forms 1120 for the tax years ending

and

Forms 1120 for all years following must be filed with the appropriate Service Center.

The processing of income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgement has been filed under IRC 7428.

Contributions to your organization are no longer deductible effective

It is further determined that your failure to file a written appeal constitutes a failure to exhaust your available administrative remedies. However, if you decide to contest this determination in court, you must initiate a suit for declaratory judgement in the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia before the (ninety-first) 91st day after the date that this determination was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgement.

We will notify the appropriate State officials of this action, as required by section 6104(c) of the Internal Revenue Code.

If you have any questions, please contact at

Sincerely,

Director, EO Examinations